HOUSE BILL 1314

By West

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 17, relative to privilege taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding a new section thereto, as follows:

Section 67-4-1711. A dentist licensed pursuant to title 63, chapter 5, who is seventy-five (75) years of age or more shall be exempt from the provisions of this part. SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.